

LAW OFFICES.

# SHOOK, HARDY & BACON

FAX (816) 421-5547  
W.U.T. TELEX 426291 SHB KSC:  
A PARTNERSHIP INCLUDING PROFESSIONAL  
CORPORATIONS

ONE KANSAS CITY PLACE  
1200 MAIN STREET  
KANSAS CITY, MISSOURI 64105  
(816) 474-6550

OTHER OFFICES:  
40 CORPORATE WOODS  
OVERLAND PARK, KANSAS  
19 BUCKINGHAM GATE  
LONDON, ENGLAND

March 6, 1992

## FEDERAL EXPRESS

Steven C. Parrish, Esq.  
Vice President and General Counsel  
Philip Morris U.S.A.  
120 Park Avenue  
New York, New York 10017

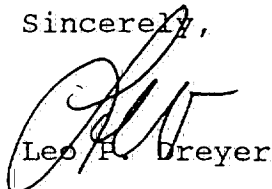
Denise F. Keane, Esq.  
Assistant General Counsel  
Philip Morris U.S.A.  
120 Park Avenue  
New York, New York 10017

Re: OSHA

Dear Steve and Denise:

The attached document has been revised to incorporate recent comments. These notations are forwarded for whatever assistance they may provide in working on your management presentations.

Sincerely,



Leo R. Dreyer

LPD:jpm  
Enclosure

10525773

2024705892